

STATE OF MAINE  
PUBLIC UTILITIES COMMISSION

Docket No. 98-350

May 18, 1998

PUBLIC UTILITIES COMMISSION  
Amendment to Uniform System  
of Accounts for Gas Utilities  
Chapter 410

ORDER COMMENCING  
RULEMAKING

WELCH, Chairman; NUGENT and HUNT, Commissioners

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## **I. INTRODUCTION**

By this Order, we initiate a rulemaking to amend Chapter 410 of the Commission's Rules, entitled "Uniform System of Accounts for Gas Utilities," originally implemented on June 21, 1979 in Docket No. M.212. The proposed rule, which is attached to this Order, amends the existing rule by requiring every gas utility to maintain its accounts and records in conformity with the Uniform System of Accounts found in Title 18, Subchapter F, Part 201, of the Code of Federal Regulation (Title 18, Subchapter F, Uniform System of Accounts). This rulemaking formally incorporates this uniform system of accounts into the Commission rules.

## **II. BACKGROUND**

Chapter 410 currently requires all gas utilities to keep their books in the manner and form prescribed in the Uniform System of Accounts for Class A and B Gas Utilities, Issue of 1958, National Association of Regulatory Utility Commissioners (NARUC Uniform System of Accounts). The NARUC Uniform System of Accounts has not been revised since 1976 and is currently out-of-date. Furthermore, NARUC has no immediate plans to update its uniform system of accounts.

The only gas company currently operating in Maine (Northern Utilities, Inc.) obtained a waiver from the Director of Finance in February 1987 to file an annual FERC Form No. 2-A (FERC Form) report with the Commission. Northern's FERC Form is in conformity with the Title 18, Subchapter F, Uniform System of Accounts.

## **III. PROPOSED REVISIONS TO RULE 410**

The proposed rule amends § A of Chapter 410 to require every gas utility to maintain its accounts and records in conformity with the Title 18, Subchapter F, Uniform System of Accounts.

#### IV. PROCEDURES

This rulemaking will be conducted according to the procedures established in 5 M.R.S.A. § 8051-8074.<sup>1</sup> The attached rule may be adopted as proposed or in a revised or modified form. Pursuant to 5 M.R.S.A. § 8052, the Commission will hold a public hearing on the proposed rule if requested by five persons. Any written comments on the proposed amendment to this rule should be filed with:

Dennis Keschl  
Administrative Director  
Public Utilities Commission  
242 State Street, State House Station #18  
Augusta, Maine 04333-0018

on or before June 10, 1998. Please refer to the docket number of this proceeding, Docket No. 98-350, when submitting comments or requests.

5 M.R.S.A. 8052(5-A) requires that, in adopting rules, state agencies must seek to reduce any economic burdens on small businesses. Section 8057-A(1)(C) requires a state agency to estimate the fiscal impact of the proposed rule change. The fiscal impact of the proposed rule change should not increase the economic burden on gas utilities because the uniform system of accounts is already being used in Maine. The Commission, however, invites comment from interested parties on the extent to which the proposed rule change may impose any additional burden. Similarly, the Commission does not anticipate that the proposed rule will impose any economic burden on small business as that term is defined in 5 M.R.S.A. § 8052(5-A), which addresses reporting requirements and implementation schedules. The Commission invites comment on the extent to which the proposed rule change would impose any economic burden on small business or any other implication of the proposed rule change.

The following persons are being sent copies of this order and proposed rule:

A. All gas utilities in the State;

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<sup>1</sup> Provision for this rulemaking was made in the Commission's 1997-1998 Regulatory Agenda filed pursuant to 5 M.R.S.A. §§ 8053-A and 8060 on July 2, 1997. The entry for Chapter 410 of the Commission's rules appears on page 5 of the Regulatory Agenda.

- B. All persons on the Commission's subscriber list who have requested notice of rulemakings;
- C. The Bureau of Corporations, Elections and Commissions in the Office of the Secretary of State;
- D. The Secretary of State for publication in accordance with 5 M.R.S.A. § 8053(5); and
- E. The Executive Director of the Legislative Council (20 copies).

The Commission expects to conclude this rulemaking no later than July 1998.

Accordingly, we

O R D E R

1. That the Administrative Director send copies of the Order and proposed rule to all the persons listed in the body of this Order, and compile a service list of all such persons submitting written comments on the proposed rule.

Dated at Augusta, Maine, this 18th day of May 1998.

BY ORDER OF THE COMMISSION

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Dennis L. Keschl  
Administrative Director

COMMISSIONERS VOTING FOR:      Welch  
   Nugent

Hunt - Not Participating